



Tom Torlakson
State Superintendent
of Public Instruction

Family Fees Fiscal Overview

California Department of Education (CDE)
Child Development Fiscal Services (CDFS)
Presented by
Lisa York & James Sapnaro



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Questions To Be Answered

- Where Are Family Fees Reported?
- Will Family Fees Affect Contract Earnings?
- Once the Family Fees are Collected Where Do they Go?
- Will the Collection of Family Fees Allow Additional Children to be Served?
- Where Are The Family Fees Found On The Calculation Sheet?
- Are Family Fees Subtracted From Contract Earnings?



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Family Fee Basics

- Eligible Families May be Required to Pay a Fee for a Portion of the Costs for Care Based on the Family Fee Schedule.
- The family fees that Subsidized Families Provide Reduce the Amount of Contract Funds that the CDE Needs to Provide.
- Family Fees are Spent Before Contract Funds.

Where Do I Report Family Fees?



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Family Fees for Part-Day Preschool Must be Reported on the CDFS 8501, CSPP (Attendance and Fiscal Report) in Section III – Revenue.

- Report Family Fees for Certified Children under Restricted Income – Family Fees for Certified Children.
- Report Family fees for Noncertified Children under Unrestricted Income – Family Fees for Noncertified Children.

	COLUMN A CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	COLUMN B CURRENT PERIOD	COLUMN C CUMULATIVE FISCAL YEAR (Col. A + Col. B)
SECTION III – REVENUE (See instructions)			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC Section 8279)			
Other:			
SUBTOTAL	\$	\$	\$
Transfer From Reserve			
Family Fees for Certified Children		\$630	\$630
Int. Earned on Apportionment Pmts.			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start			
Other:			
TOTAL REVENUE	\$	\$630	\$630



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Will Family Fees Affect Contract Earnings?

- The Earning Calculation Subtracts Family Fees from Reimbursable Earnings.
- May Result in Advanced Contract Funds Being Returned to the CDE.
- Contractors May be Reimbursed for the Full Contract Amount if They Provide Additional Services Beyond the Minimum Required by the Contract.



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Once the Family Fees are Collected Where Do They Go?

- Family Fees Collected Will Not be Remitted to CDE unless The Fees are Not Earned.
- The Fees are to be Spent on Child Development Services Just as Contract Funds.
- Family Fees are Handled First Out When Calculating Contract Earnings.



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CALIFORNIA DEPARTMENT OF EDUCATION
ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL
PROGRAMS
CDFS 8501 Pg. 3 of 4 (06/12)

Please read instructions before completing report.

REPORTING PERIOD		CONTRACT NUMBER							
MONTH ENDING	YEAR	C	S	P	P	2	9	9	9
September	2012								
		COUNTY			VENDOR CODE				
		5	0	A	9	8	6		

FULL NAME OF CONTRACTING AGENCY GOOD TIMES, INC.	FISCAL ANALYST LISA JAMES
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	COLUMN A CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	COLUMN B CURRENT PERIOD	COLUMN C CUMULATIVE FISCAL YEAR (Col. A + Col. B)
SECTION III – REVENUE (See instructions)			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC Section 8279)			
Other:			
SUBTOTAL			
Transfer From Reserve			
Family Fees for Certified Children		\$630	\$630
Int. Earned on Apportionment Pmts.			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start			
Other:			
TOTAL REVENUE		\$630	\$630

SECTION IV – REIMBURSABLE EXPENSES (See instructions)			
1000 Certificated Salaries		\$6,240	\$6,240
2000 Classified Salaries			
3000 Employee Benefits		\$312	\$312
4000 Books and Supplies			
5000 Services and Other Operating Expenses		\$2,360	\$2,360
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Rate: %; include in Admin Cost)			
NONREIMBURSABLE (STATE USE ONLY)			
TOTAL REIMBURSABLE EXPENSES		\$8,912	\$8,912

TOTAL ADMINISTRATIVE COST (included in Section IV above)			
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COMMENTS: If necessary, attach an additional sheet to explain information contained in this report.

CERTIFICATION—I hereby certify that, to the best of my knowledge and belief, the information in this report is accurate and complete.

Signature of Agency Designee (Original signature only) <i>Lisa James</i>	E-mail Address lisajames@goodtimes.org	Telephone (916) 555-5555 Ext.	Date 10-18-12
Designee Name & Title (Please Print):			
Agency Fiscal Contact Name & Title Lisa James, Program Manager	E-mail Address lisajames@goodtimes.org	Telephone (916) 555-5555 Ext.	Date 10-18-12

☐ **NO SUPPLEMENTAL REVENUE**



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CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 8501 (Rev 8/11)

AGREEMENT NO. CSPP2999
PROJECT NO.: 50-A986-00-2
AGENCY NAME: GOOD TIMES, INC

CALIFORNIA STATE PRESCHOOL PROGRAM
EARNING PROJECTION: FY 2012-2013
REPORT MONTH: September
APPORTIONMENT MONTH: December
CDFS ANALYST: Shellie Wallinder
DATE: 07/31/2012

1. Total Expenses (Include Start-up) from report :	\$8,912
2. A. Restricted Income (Program) from report :	\$0
B. Transfer from Child Development Reserve Fund :	\$0
3. Nonreimbursable expenses from report :	\$0
4. Net expenses (Line 1 - (Line 2A + Line 3)) :	\$8,912
5. Administrative Cost	
A. Reported :	\$0
B. Maximum Allowable (Line 4 x 15%)	\$1,337
C. Excess (Line 5A - Line 5B, if less than 0, use 0) :	\$0
6. Adjusted Child Days of Enrollment (cde)	
A. Certified cde from report :	259.224
B. Total cde from report :	259.224
C. Percent certified cde (Line 6A / Line 6B) :	100.0000 %
7. Start-up Expenses & Budget Impasse Credit	
A. Start-up Reported :	\$0
B. Maximum Start-up (per contract) :	\$0 Start-up
C. Budget Impasse Credit Reported :	\$0
D. Maximum Budget Impasse Credit (per contract) :	\$0
E. Lesser of (Lines 7A or 7B) + Lesser of (Lines 7C or 7D) :	\$0
8. Adjusted net expenses (Line 4 - (Line 5C + Line 7A + Line 7C)) :	\$8,912
9. Net reimbursable expenses (Line 6C x Line 8) :	\$8,912
10. Actual Days of Operation to date from report :	20
11. Minimum Days of Operation required (per contract) :	175 MDO
12. Fiscal Year (FY) projection factor (Line 11 / Line 10) :	8.7500
13. Projected FY net reimbursable expenses ((Line 9 x Line 12) + Line 7E - Line 2B) :	\$77,980
14. Maximum Reimbursable Amount :	\$77,984 MRA
15. Contract Rate (per contract) :	\$34.38 RATE
16. Actual service earnings (Line 6A x Line 15) :	\$8,912
17. Projected FY service earnings (Line 16 x Line 12) :	\$77,981
18. Attendance percentage (Attendance / Enrollment) :	100.0000 %
19. Attendance flex factor (Line 18 + 5%, if greater than 100%, use 100%) :	100.0000 %
20. Projected service earnings adjusted for attendance ((Line 19 x Line 17) + Line 7E) :	\$77,981
21. Projected FY contract earnings (lesser of Line 13 or Line 20) :	\$77,980
22. Subsidized Family Fees + Interest income from report :	\$630
23. Projected FY subsidized Family Fees + Interest income (Line 22 x Line 12) :	\$5,512
24. A. Projected FY adjusted contract earnings (Line 21 - Line 23) :	\$72,467
B. Projected FY reimbursement (lesser of Line 24A or Line 14) :	\$72,467
25. Projected FY reimbursement :	\$72,467
(lesser of Line 24B or the MRA)	
26. Apportionments to date :	\$0 PAID YTD
27. Projected percentage of contract earnings :	92.9261 %
28. Calculated apportionment :	\$39,857 Payment



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**CALIFORNIA DEPARTMENT OF EDUCATION
ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL
PROGRAMS**
CDFS 8501 Pg. 3 of 4 (06/12)

Please read instructions before completing report.

REPORTING PERIOD		CONTRACT NUMBER					
MONTH ENDING September	YEAR 2012	C	S	P	P	2	9
		COUNTY			VENDOR CODE		
		5	0	A	9	8	6

FULL NAME OF CONTRACTING AGENCY GOOD TIMES, INC.		FISCAL ANALYST LISA JAMES	
	COLUMN A CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	COLUMN B CURRENT PERIOD	COLUMN C CUMULATIVE FISCAL YEAR (Col. A + Col. B)
SECTION III – REVENUE (See instructions)			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC Section 8279)			
Other:			
SUBTOTAL			
Transfer From Reserve			
Family Fees for Certified Children		\$630	\$630
Int. Earned on Apportionment Pmts.			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start			
Other:			
TOTAL REVENUE		\$630	\$630
SECTION IV – REIMBURSABLE EXPENSES (See instructions)			
1000 Certificated Salaries		\$6,240	\$6,240
2000 Classified Salaries			
3000 Employee Benefits		\$943	\$943
4000 Books and Supplies			
5000 Services and Other Operating Expenses		\$2,360	\$2,360
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Rate: _____ %; include in Admin Cost)			
NONREIMBURSABLE (STATE USE ONLY)			
TOTAL REIMBURSABLE EXPENSES		\$9,543	\$9,543
TOTAL ADMINISTRATIVE COST (included in Section IV above)			
COMMENTS: If necessary, attach an additional sheet to explain information contained in this report.			
CERTIFICATION—I hereby certify that, to the best of my knowledge and belief, the information in this report is accurate and complete.			
Signature of Agency Designee (Original signature only)	E-mail Address lisajames@goodtimes.org	Telephone (916) 555-5555 Ext.	Date 10-18-12
Designee Name & Title (Please Print):			
Agency Fiscal Contact Name & Title Lisa James, Program Manager	E-mail Address lisajames@goodtimes.org	Telephone (916) 555-5555 Ext.	Date 10-18-12

☐ **NO SUPPLEMENTAL REVENUE**



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AGREEMENT NO. CSPP2999
PROJECT NO.: 50-A986-00-2
AGENCY NAME: GOOD TIMES, INC

DATE: 07/31/2012

1. Total Expenses (Include Start-up) from report :	\$9,543
2. A. Restricted Income (Program) from report :	\$0
B. Transfer from Child Development Reserve Fund :	\$0
3. Nonreimbursable expenses from report :	\$0
4. Net expenses (Line 1 - (Line 2A + Line 3)) :	\$9,543
5. Administrative Cost	
A. Reported :	\$0
B. Maximum Allowable (Line 4 x 15%)	\$1,431
C. Excess (Line 5A - Line 5B, if less than 0, use 0) :	\$0
6. Adjusted Child Days of Enrollment (cde)	
A. Certified cde from report :	277.740
B. Total cde from report :	277.740
C. Percent certified cde (Line 6A / Line 6B) :	100.0000 %
7. Start-up Expenses & Budget Impasse Credit	
A. Start-up Reported :	\$0
B. Maximum Start-up (per contract) :	\$0 Start-up
C. Budget Impasse Credit Reported :	\$0
D. Maximum Budget Impasse Credit (per contract) :	\$0
E. Lesser of (Lines 7A or 7B) + Lesser of (Lines 7C or 7D) :	\$0
8. Adjusted net expenses (Line 4 - (Line 5C + Line 7A + Line 7C)) :	\$9,543
9. Net reimbursable expenses (Line 6C x Line 8) :	\$9,543
10. Actual Days of Operation to date from report :	20
11. Minimum Days of Operation required (per contract) :	175 MDO
12. Fiscal Year (FY) projection factor (Line 11 / Line 10) :	8.7500
13. Projected FY net reimbursable expenses ((Line 9 x Line 12) + Line 7E - Line 2B) :	\$83,501
14. Maximum Reimbursable Amount :	\$77,984 MRA
15. Contract Rate (per contract) :	\$34.38 RATE
16. Actual service earnings (Line 6A x Line 15) :	\$9,548
17. Projected FY service earnings (Line 16 x Line 12) :	\$83,551
18. Attendance percentage (Attendance / Enrollment) :	100.0000 %
19. Attendance flex factor (Line 18 + 5%, if greater than 100%, use 100%) :	100.0000 %
20. Projected service earnings adjusted for attendance ((Line 19 x Line 17) + Line 7E) :	\$83,551
21. Projected FY contract earnings (lesser of Line 13 or Line 20) :	\$83,501
22. Subsidized Family Fees + Interest income from report :	\$630
23. Projected FY subsidized Family Fees + Interest income (Line 22 x Line 12) :	\$5,512
24. A. Projected FY adjusted contract earnings (Line 21 - Line 23) :	\$77,988
B. Projected FY reimbursement (lesser of Line 24A or Line 14) :	\$77,984
25. Projected FY reimbursement (lesser of Line 24B or the MRA)	\$77,984
26. Apportionments to date :	\$0 PAID YTD
27. Projected percentage of contract earnings :	100.0000 %
28. Calculated apportionment :	\$42,891 Payment



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Will the Collection of Family Fees Allow Additional Children to be Served?

MRA	\$77,984
<u>Rate</u>	<u>÷ 21.22*</u>
Total cde's	3,675
<u>MDO</u>	<u>÷ 175</u>
Children	21

*\$34.38(SRR) x .6172(Projection Factor) = \$21.22



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Will the Collection of Family Fees Allow Additional Children to be Served?

MRA	\$77,984
<u>Family Fees</u>	<u>+\$5,513</u>
MRA + FF	\$83,497
<u>Rate</u>	<u>÷ 21.22*</u>
Total cde's with FF	3,935
<u>MDO</u>	<u>÷ 175</u>
Children	22.50

*\$34.38(SRR) x .6172(Projection Factor) = \$21.22



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QUESTIONS??